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## Agency Funds

*Agency Funds report those funds for which the State acts solely in a custodial capacity. A description of the funds is presented below.*

**Funds for the Collection of Taxes and Fees** account for taxes and fees collected by the Commonwealth to be distributed to localities or other states.

**Employee Benefits Fund** accounts for undistributed withholdings for employee benefits.

**Mined Land Deposits Fund** accounts for reimbursable deposits, including both cash and securities, from mining companies to ensure reclamation of mined lands.

**Deposits of Insurance Carriers Fund** accounts for security deposits of insurance carriers as protection to the policy holders of the Commonwealth.

**Inmate and Ward Fund** accounts for the savings of inmates and wards of the Departments of Corrections and Juvenile Justice.

**Child Support Collections Fund** accounts for court-ordered child support payments that flow through the Department of Social Services.

**Mental Health Patient Fund** accounts for the savings of patients in the Commonwealth's mental health facilities.

**Optional Life Insurance Fund** accounts for optional life insurance payments collected from employees as a supplement to the state's basic life insurance plan.

**Comptroller's Debt Setoff Fund** accounts for monies withheld from vendors to offset debts owed the Commonwealth by those vendors.

**Main Street Station Property Fund** accounts for a portion of the proceeds from the sale of Main Street Station. These funds being held in escrow will be used to partially defease the bonds that were used to refinance the property.

**Unclaimed Property of Other States Fund** accounts for unclaimed property that is due to other states.

**Legal Settlement Fund** accounts for receipts from court judgments that are deposited and subsequently distributed to the appropriate injured parties.

**Consumer Services Fund** accounts for funds used for consumer protection.

**Department of Emergency Management Fund** accounts for donations from citizens for disaster relief efforts.

**Department of State Police Fund** accounts for seized assets.

**Aviation Fund** accounts for funds held in lieu of insurance for pilot licensure.

**Virginia Department of Transportation Fund** accounts for funds used for transportation conferences.

**Virginia School for the Deaf and the Blind Fund** accounts for funds used to establish new activities for students.

**Woodrow Wilson Rehabilitation Center Fund** accounts for funds for students.

**Dog and Cat Sterilization Fund** accounts for the proceeds from license plate sales that are remitted to localities for assistance with dog and cat sterilization programs.

**Milk Commission Fund** accounts for deposits of farmers to offset delivery expenses and losses incurred.

# **Combining Statement of Fiduciary Net Assets – Private Purpose Funds**

June 30, 2002

(Dollars in Thousands)

	Unclaimed Property	Virginia College Savings Plan	Loan Servicing Reserve
<b>Assets</b>			
Cash and Cash Equivalents	\$ 4,886	\$ 4,570	\$ 545
Investments			
Bonds and Mortgage Securities	4	-	-
Stocks	32,008	14,661	-
Index and Pooled Funds	-	39,142	-
Short-term Investments	-	1,079,177	-
Other	13,092	24,759	-
Total Investments	45,104	1,157,739	-
Receivables			
Interest and Dividends	-	180	-
Other Receivables	-	-	-
Total Receivables	-	180	-
Other Assets	-	-	-
Total Assets	49,990	1,162,489	545
<b>Liabilities</b>			
Accounts Payable and Accrued Expenses	415	-	-
Obligations Under Securities Lending Program	488	-	-
Other Liabilities	-	73	-
Compensated Absences Payable	82	-	-
Insurance Premiums and Claims Payable	13,574	-	-
Pension Liability	41	-	-
Total Liabilities	14,600	73	-
Net Assets Held in Trust for Participants	\$ 35,390	\$ 1,162,416	\$ 545

<b>Edvantage Reserve</b>	<b>Virginia Farm Loan Revolving</b>	<b>Miscellaneous Trust</b>	<b>Total</b>
\$ 1,573	\$ 5,349	\$ 24	\$ 16,947
-	-	-	4
-	-	-	46,669
-	-	-	39,142
-	-	12	1,079,189
131	445	30	38,457
131	445	42	1,203,461
-	-	-	-
-	-	-	180
-	360	-	360
-	360	-	540
-	10	-	10
1,704	6,164	66	1,220,958
-	-	-	-
21	-	-	436
144	489	-	1,121
-	-	-	73
-	8	-	90
-	-	-	13,574
-	1	-	42
165	498	-	15,336
\$ 1,539	\$ 5,666	\$ 66	\$ 1,205,622

## Combining Statement of Changes in Fiduciary Net Assets – Private Purpose Funds

For the Fiscal Year June 30, 2002  
(Dollars in Thousands)

	Unclaimed Property	Virginia College Savings Plan	Loan Servicing Reserve
<b>Additions:</b>			
Investment Income:			
Interest, Dividends, and Other			
Investment Income	\$ (6,709)	\$ 16,887	\$ -
Total Investment Income	(6,709)	16,887	-
Less Investment Expenses	-	1,045	-
Net Investment Income	(6,709)	15,842	-
Proceeds from Unclaimed Property	36,988	-	-
Contributions:			
Participant	-	1,106,263	-
Total Contributions	-	1,106,263	-
Other Revenue	258	709	-
Total Additions	30,537	1,122,814	-
<b>Deductions:</b>			
General Government	38,788	-	-
Education	-	-	-
Resources and Economic Development	-	-	-
Tuition Benefits	-	12,227	-
Administrative Expenses	-	707	-
Shares Redeemed	-	9,732	-
Total Deductions	38,788	22,666	-
Net Increase (Decrease)	(8,251)	1,100,148	-
Net Assets Held in Trust for Participants			
<b>July 1, as restated</b>	43,641	62,268	545
<b>June 30</b>	<u>\$ 35,390</u>	<u>\$ 1,162,416</u>	<u>\$ 545</u>

<b>Edvantage Reserve</b>	<b>Virginia Farm Loan Revolving</b>	<b>Miscellaneous Trust</b>	<b>Total</b>
\$ 72	\$ 331	\$ 2	\$ 10,583
72	331	2	10,583
-	-	-	1,045
72	331	2	9,538
-	-	-	36,988
-	-	-	1,106,263
-	-	-	1,106,263
29	-	-	996
101	- 331	2	1,153,785
100	18	1	38,907
-	-	1	1
-	106	-	106
-	-	-	12,227
-	-	-	707
-	-	-	9,732
100	124	2	61,680
1	207	-	1,092,105
1,538	5,459	66	113,517
\$ 1,539	\$ 5,666	\$ 66	\$ 1,205,622

## Combining Statement of Fiduciary Net Assets – Pension Trust Funds

June 30, 2002

(Dollars in Thousands)

	Virginia Retirement System	State Police Officers' Retirement System	Judicial Retirement System	Virginia Law Officers' Retirement System
<b>Assets</b>				
Cash and Cash Equivalents	\$ 96,581	\$ 1,228	\$ 678	\$ 1,015
Investments				
Bonds and Mortgage Securities	9,142,650	119,051	65,822	98,392
Stocks	7,701,623	100,286	55,447	82,885
Fixed Income Commingled Funds	280,621	3,654	2,020	3,020
Index and Pooled Funds	11,795,507	153,593	84,921	126,944
Real Estate	1,140,931	14,856	8,214	12,279
Venture Capital	2,063,561	26,871	14,856	22,208
Short-term Investments	814,321	10,603	5,863	8,764
Other	2,605,078	33,922	18,755	28,036
Total Investments	35,544,292	462,836	255,898	382,528
Receivables				
Contributions	86,924	185	100	754
Interest and Dividends	118,368	1,541	852	1,274
Receivable for Security Transactions	1,363,864	17,759	9,819	14,678
Other Receivables	256,593	3,328	1,840	2,751
Total Receivables	1,825,749	22,813	12,611	19,457
Due from Fiduciary Funds	1,525	1,862	1,730	1,037
Furniture and Equipment	6,447	-	-	-
Total Assets	37,474,594	488,739	270,917	404,037
<b>Liabilities</b>				
Accounts Payable and Accrued Expenses	271,688	3,525	1,949	2,913
Due to Fiduciary Funds	9,161	121	-	-
Obligations Under Securities Lending Program	2,605,078	33,922	18,755	28,036
Other Liabilities	904	6	3	5
Retirement Benefits Payable	129,089	1,814	1,576	904
Refunds Payable	6,091	25	-	557
Compensated Absences Payable	1,121	-	-	-
Insurance Premiums and Claims Payable	-	-	-	-
Payable for Security Transactions	2,003,153	26,084	14,420	21,558
Pension Liability	798	10	6	1
Total Liabilities	5,027,083	65,507	36,709	53,974
Net Assets Held in Trust for Pension/ Other Employment Benefits				
	\$ 32,447,511	\$ 423,232	\$ 234,208	\$ 350,063

Political Appointees	Other Employment Retiree Health Insurance Credit	Other Employment Group Life	Other Employment Virginia Sickness and Disability	Other Employment Volunteer Firefighters and Rescue Squad Workers	Total
\$ -	\$ 215	\$ 2,523	\$ 163	\$ 23	\$ 102,426
407	20,911	244,757	15,865	-	9,707,855
1,257	17,615	206,180	13,364	-	8,178,657
-	642	7,512	487	-	297,956
227	26,979	315,777	20,468	-	12,524,416
-	2,610	30,544	1,980	-	1,211,414
-	4,720	55,243	3,581	-	2,191,040
-	1,863	21,800	1,413	-	864,627
	5,958	69,740	4,520	164	2,766,173
1,891	81,298	951,553	61,678	164	37,742,138
-	2,481	1,346	1,352	-	93,142
-	271	3,169	205	-	125,680
-	3,119	36,512	2,367	-	1,448,118
-	597	6,842	1,595	-	273,546
-	6,468	47,869	5,519	-	1,940,486
-	4,654	-	-	-	10,808
-	-	-	-	-	6,447
1,891	92,635	1,001,945	67,360	187	39,802,305
-	5,448	7,247	911	-	293,681
-	352	2,524	502	-	12,660
-	5,958	69,740	4,520	-	2,766,009
-	-	11	-	-	929
-	-	-	-	-	133,383
-	109	519	44	-	7,345
-	-	-	-	-	1,121
-	-	29,678	-	-	29,678
-	4,584	53,625	3,477	-	2,126,901
-	12	33	8	-	868
-	16,463	163,377	9,462	-	5,372,575
\$ 1,891	\$ 76,172	\$ 838,568	\$ 57,898	\$ 187	\$ 34,429,730

# **Combining Statement of Changes in Fiduciary Net Assets – Pension Trust Funds**

For the Fiscal Year Ended June 30, 2002

(Dollars in Thousands)

	Virginia Retirement System	State Police Officers' Retirement System	Judicial Retirement System	Virginia Law Officers' Retirement System
<b>Additions:</b>				
Investment Income:				
Interest, Dividends, and Other				
Investment Income	\$ (2,514,930)	\$ (32,611)	\$ (18,144)	\$ (29,533)
Less Investment Expenses	153,052	1,985	1,104	1,797
Net Investment Income	(2,667,982)	(34,596)	(19,248)	(31,330)
Contributions:				
Member	598,495	4,794	2,438	16,637
Employer	375,741	10,180	10,662	25,511
Total Contributions	974,236	14,974	13,100	42,148
Other Revenue	286	-	-	-
Total Additions	(1,693,460)	(19,622)	(6,148)	10,818
<b>Deductions:</b>				
Retirement Benefits	1,389,815	20,607	18,884	8,485
Refunds to Former Members	69,235	559	-	3,657
Retiree Health Insurance Credits	-	-	-	-
Insurance Premiums and Claims	-	-	-	-
Administrative Expenses	15,284	188	106	58
Other Expenses	2,449	-	-	-
Long Term Disability Benefits	-	-	-	-
Total Deductions	1,476,783	21,354	18,990	12,200
<b>Transfers:</b>				
Operating Transfers In	-	-	-	1,313
Operating Transfers Out	(1,313)	-	-	-
Total Transfers	(1,313)	-	-	1,313
Net Increase (Decrease)	(3,171,556)	(40,976)	(25,138)	(69)
Net Assets Held in Trust for Pension/ Other Employment Benefits				
<b>July 1, as restated</b>	35,619,067	464,208	259,346	350,132
<b>June 30</b>	<u>\$ 32,447,511</u>	<u>\$ 423,232</u>	<u>\$ 234,208</u>	<u>\$ 350,063</u>



Political Appointees	Other Employment Retiree Health Insurance Credit	Other Employment Group Life	Other Employment Virginia Sickness and Disability	Other Employment Volunteer Firefighters and Rescue Squad Workers	Total
\$ (279)	\$ (4,788)	\$ (67,891)	\$ (3,781)	\$ (6)	\$ (2,671,963)
-	292	4,130	231	-	162,591
(279)	(5,080)	(72,021)	(4,012)	(6)	(2,834,554)
455	-	41,282	-	117	664,218
194	85,209	27,518	27,850	51	562,916
649	85,209	68,800	27,850	168	1,227,134
-	-	-	-	-	286
370	80,129	(3,221)	23,838	162	(1,607,134)
568	-	-	-	-	1,438,359
-	-	-	-	-	73,451
-	57,590	-	-	-	57,590
-	-	95,625	-	-	95,625
6	341	481	499	-	16,963
-	-	198	-	-	2,647
-	-	-	11,578	-	11,578
574	57,931	96,304	12,077	-	1,696,213
-	-	-	-	-	1,313
-	-	-	-	-	(1,313)
-	-	-	-	-	-
(204)	22,198	(99,525)	11,761	162	(3,303,347)
2,095	53,974	938,093	46,137	25	37,733,077
\$ 1,891	\$ 76,172	\$ 838,568	\$ 57,898	\$ 187	\$ 34,429,730

# **Combining Statement of Fiduciary Net Assets – Investment Trust Funds**

June 30, 2002

(Dollars in Thousands)

	Local Government Investment Pool	State Non-Arbitrage Pool (SNAP)	SNAP Individual Investment Accounts	Total
<b>Assets</b>				
Cash and Cash Equivalents	\$ 1,495,389	\$ -	\$ -	\$ 1,495,389
Investments				
Bonds and Mortgage Securities	-	-	9,725	9,725
Short-term Investments	782,645	1,145,648	-	1,928,293
Other	-	-	4,625	4,625
Total Investments	782,645	1,145,648	14,350	1,942,643
Receivables				
Interest and Dividends	2,313	3,813	116	6,242
Other Assets	-	34	-	34
Total Assets	2,280,347	1,149,495	14,466	3,444,308
<b>Liabilities</b>				
Other Liabilities	-	1,512	-	1,512
Total Liabilities	-	1,512	-	1,512
Net Assets Held in Trust for Pool Participants	\$ 2,280,347	\$ 1,147,983	\$ 14,466	\$ 3,442,796

# Combining Statement of Changes in Plan Net Assets - Investment Trust Funds

For the Fiscal Year Ended June 30, 2002  
(Dollars in Thousands)

	Local Government Investment Pool	State Non-Arbitrage Pool (SNAP)	SNAP Individual Investment Accounts	Total
<b>Additions:</b>				
Investment Income:				
Interest, Dividends, and Other				
Investment Income	\$ 45,661	\$ 22,581	\$ 2,668	\$ 70,910
Distributions to Shareholders from Net Investment Income	(45,661)	(22,581)	36	(68,206)
Net Investment Income	-	-	2,704	2,704
Shares Sold	3,528,146	1,140,859	-	4,669,005
Reinvested Distributions	45,661	22,766	-	68,427
Total Additions	3,573,807	1,163,625	2,704	4,740,136
<b>Deductions:</b>				
Shares Redeemed	(3,317,303)	(1,014,667)	-	(4,331,970)
Total Deductions	(3,317,303)	(1,014,667)	-	(4,331,970)
<b>Transfers:</b>				
Maturities	-	24,125	(24,125)	-
Investment Income	-	1,077	(1,077)	-
Total Transfers	-	25,202	(25,202)	-
Net Increase (Decrease)	256,504	174,160	(22,498)	408,166
Net Assets Held in Trust for Pool Participants				
<b>July 1, as restated</b>	2,023,843	973,823	36,964	3,034,630
<b>June 30</b>	\$ 2,280,347	\$ 1,147,983	\$ 14,466	\$ 3,442,796

# Combining Statement of Fiduciary Net Assets – Agency Funds

June 30, 2002

(Dollars in Thousands)

	Funds for the Collection of Taxes	Employee Benefits	Mined Land Deposits	Deposits of Insurance Carriers
<b>Assets</b>				
Cash and Cash Equivalents	\$ 140,003	\$ 2,835	\$ 9,591	\$ 4,522
Investments				
Short-term Investments	-	-	-	367,723
Other	-	-	632	-
Total Investments	-	-	632	367,723
Receivables				
Accounts	38,755	-	-	-
Total Receivables	38,755	-	-	-
Due from Other Funds	-	-	-	-
Due from Fiduciary Funds	-	-	-	-
Total Assets	\$ 178,758	\$ 2,835	\$ 10,223	\$ 372,245
<b>Liabilities</b>				
Accounts Payable and Accrued Expenses	\$ -	\$ 2,835	\$ -	\$ -
Amounts Due to Other Governments	178,758	-	-	-
Due to Other Funds	-	-	-	-
Obligations Under Securities Lending Program	-	-	694	-
Other Liabilities	-	-	9,529	372,245
Insurance Premiums and Claims Payable	-	-	-	-
Total Liabilities	\$ 178,758	\$ 2,835	\$ 10,223	\$ 372,245

<u>Inmate and Ward</u>	<u>Child Support Collection</u>	<u>Mental Health Patient</u>	<u>Optional Life Insurance</u>	<u>Comptroller's Debt Setoff</u>	<u>Main Street Station Property</u>
\$ 3,692	\$ 16,784	\$ 1,916	\$ 1,198	\$ 1,156	\$ 18
477	-	431	-	-	-
-	-	25	-	-	1,450
477	-	456	-	-	1,450
493	-	-	-	-	31
493	-	-	-	-	31
-	172	-	-	-	-
-	-	-	1,852	-	-
<u>\$ 4,662</u>	<u>\$ 16,956</u>	<u>\$ 2,372</u>	<u>\$ 3,050</u>	<u>\$ 1,156</u>	<u>\$ 1,499</u>
\$ 77	\$ 264	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
67	5,276	-	-	-	-
-	-	-	-	-	-
4,518	11,416	2,372	-	1,156	1,499
-	-	-	3,050	-	-
<u>\$ 4,662</u>	<u>\$ 16,956</u>	<u>\$ 2,372</u>	<u>\$ 3,050</u>	<u>\$ 1,156</u>	<u>\$ 1,499</u>

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**Combining Statement of Fiduciary Net Assets – Agency Funds** *(Continued from previous page)*

June 30, 2002

(Dollars in Thousands)

	Unclaimed Property of Other States	Legal Settlement	Consumer Services	Emergency Management Donation
<b>Assets</b>				
Cash and Cash Equivalents	\$ 3,028	\$ 1,019	\$ 333	\$ 420
Investments				
Short-term Investments	-	-	156	-
Other	-	-	-	-
Total Investments	-	-	156	-
Receivables				
Accounts	-	-	-	-
Total Receivables	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Fiduciary Funds	-	-	-	-
Total Assets	<u>\$ 3,028</u>	<u>\$ 1,019</u>	<u>\$ 489</u>	<u>\$ 420</u>
<b>Liabilities</b>				
Accounts Payable and Accrued Expenses	\$ -	\$ -	\$ -	\$ -
Amounts Due to Other Governments	3,028	-	-	-
Due to Other Funds	-	-	-	-
Obligations Under Securities Lending Program	-	-	-	-
Other Liabilities	-	1,019	489	420
Insurance Premiums and Claims Payable	-	-	-	-
Total Liabilities	<u>\$ 3,028</u>	<u>\$ 1,019</u>	<u>\$ 489</u>	<u>\$ 420</u>

<u>Department of State Police</u>	<u>Aviation</u>	<u>Virginia Department of Transportation</u>	<u>Virginia School for the Deaf and Blind</u>	<u>Woodrow Wilson Rehabilitation Center</u>	<u>Dog and Cat Sterilization</u>
\$ 48	\$ 33	\$ 39	\$ 33	\$ 6	\$ 2
25	17	-	-	-	-
-	-	-	-	-	-
25	17	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 73	\$ 50	\$ 39	\$ 33	\$ 6	\$ 2
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	2
-	-	-	-	-	-
-	-	-	-	-	-
73	50	39	33	6	-
-	-	-	-	-	-
\$ 73	\$ 50	\$ 39	\$ 33	\$ 6	\$ 2

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**Combining Statement of Fiduciary Net Assets – Agency Funds** *(Continued from previous page)*

June 30, 2002

(Dollars in Thousands)

	<b>Milk Commission</b>	<b>Total</b>
<b>Assets</b>		
Cash and Cash Equivalents	\$ 1	\$ 186,677
Investments		
Short-term Investments	-	368,829
Other	-	2,107
Total Investments	-	370,936
Receivables		
Accounts	-	39,279
Total Receivables	-	39,279
Due from Other Funds	-	172
Due from Fiduciary Funds	-	1,852
Total Assets	\$ 1	\$ 598,916
<b>Liabilities</b>		
Accounts Payable and Accrued Expenses	\$ 1	\$ 3,177
Amounts Due to Other Governments	-	181,788
Due to Other Funds	-	5,343
Obligations Under Securities Lending Program	-	694
Other Liabilities	-	404,864
Insurance Premiums and Claims Payable	-	3,050
Total Liabilities	\$ 1	\$ 598,916



**Combining Statement of Changes in Assets and Liabilities –  
Agency Funds**

For the Fiscal Year Ended June 30, 2002  
(Dollars in Thousands)

	<b>Balance July 1, as restated</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance June 30</b>
<b>Funds for the Collection of Taxes and Fees</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 91,828	\$ 990,833	\$ 942,658	\$ 140,003
Accounts Receivable (Net)	75,809	38,755	75,809	38,755
Total Assets	<u>\$ 167,637</u>	<u>\$ 1,029,588</u>	<u>\$ 1,018,467</u>	<u>\$ 178,758</u>
<b>Liabilities:</b>				
Amounts Due to Other Governments	\$ 167,637	\$ 1,029,588	\$ 1,018,467	\$ 178,758
Total Liabilities	<u>\$ 167,637</u>	<u>\$ 1,029,588</u>	<u>\$ 1,018,467</u>	<u>\$ 178,758</u>
<b>Employee Benefits</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 2,611	\$ 158,162	\$ 157,938	\$ 2,835
Total Assets	<u>\$ 2,611</u>	<u>\$ 158,162</u>	<u>\$ 157,938</u>	<u>\$ 2,835</u>
<b>Liabilities:</b>				
Accounts Payable and Accrued Expenses	\$ 2,611	\$ 158,162	\$ 157,938	\$ 2,835
Total Liabilities	<u>\$ 2,611</u>	<u>\$ 158,162</u>	<u>\$ 157,938</u>	<u>\$ 2,835</u>
<b>Mined Land Deposits</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 8,950	\$ 1,602	\$ 961	\$ 9,591
Investments - Other	935	632	935	632
Total Assets	<u>\$ 9,885</u>	<u>\$ 2,234</u>	<u>\$ 1,896</u>	<u>\$ 10,223</u>
<b>Liabilities:</b>				
Due to Other Funds	\$ 38	\$ -	\$ 38	\$ -
Obligations Under Securities Lending Program	935	694	935	694
Other Liabilities	8,912	1,540	923	9,529
Total Liabilities	<u>\$ 9,885</u>	<u>\$ 2,234</u>	<u>\$ 1,896</u>	<u>\$ 10,223</u>
<b>Deposits of Insurance Carriers</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 3,466	\$ 1,469	\$ 413	\$ 4,522
Investments - Short-term	327,491	157,152	116,920	367,723
Total Assets	<u>\$ 330,957</u>	<u>\$ 158,621</u>	<u>\$ 117,333</u>	<u>\$ 372,245</u>
<b>Liabilities:</b>				
Other Liabilities	\$ 330,957	\$ 158,621	\$ 117,333	\$ 372,245
Total Liabilities	<u>\$ 330,957</u>	<u>\$ 158,621</u>	<u>\$ 117,333</u>	<u>\$ 372,245</u>

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**Combining Statement of Changes in Assets and Liabilities –  
Agency Funds** *(Continued from previous page)*

For the Fiscal Year Ended June 30, 2002  
(Dollars in Thousands)

	<b>Balance July 1, as restated</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance June 30</b>
<b>Inmate and Ward</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 3,320	\$ 372	\$ -	\$ 3,692
Investments - Short-term	441	36	-	477
Accounts Receivable (Net)	511	-	18	493
<b>Total Assets</b>	<b>\$ 4,272</b>	<b>\$ 408</b>	<b>\$ 18</b>	<b>\$ 4,662</b>
<b>Liabilities:</b>				
Accounts Payable and Accrued Expenses	\$ 90	\$ 3	\$ 16	\$ 77
Due to Other Funds	-	67	-	67
Other Liabilities	4,182	336	-	4,518
<b>Total Liabilities</b>	<b>\$ 4,272</b>	<b>\$ 406</b>	<b>\$ 16</b>	<b>\$ 4,662</b>
<b>Child Support Collections</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 11,798	\$ 484,743	\$ 479,757	\$ 16,784
Due from Other Funds	152	172	152	172
<b>Total Assets</b>	<b>\$ 11,950</b>	<b>\$ 484,915</b>	<b>\$ 479,909</b>	<b>\$ 16,956</b>
<b>Liabilities:</b>				
Accounts Payable and Accrued Expenses	\$ -	\$ 264	\$ -	\$ 264
Due to Other Funds	520	5,276	520	5,276
Other Liabilities	11,430	479,710	479,724	11,416
<b>Total Liabilities</b>	<b>\$ 11,950</b>	<b>\$ 485,250</b>	<b>\$ 480,244</b>	<b>\$ 16,956</b>
<b>Mental Health Patient</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 1,800	\$ 3,128	\$ 3,012	\$ 1,916
Investments - Short-term	542	-	111	431
Investments - Other	25	-	-	25
<b>Total Assets</b>	<b>\$ 2,367</b>	<b>\$ 3,128</b>	<b>\$ 3,123</b>	<b>\$ 2,372</b>
<b>Liabilities:</b>				
Other Liabilities	\$ 2,367	\$ 3,128	\$ 3,123	\$ 2,372
<b>Total Liabilities</b>	<b>\$ 2,367</b>	<b>\$ 3,128</b>	<b>\$ 3,123</b>	<b>\$ 2,372</b>
<b>Optional Life Insurance</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 1,221	\$ 15,947	\$ 15,970	\$ 1,198
Due from Fiduciary Funds	1,728	124	-	1,852
<b>Total Assets</b>	<b>\$ 2,949</b>	<b>\$ 16,071</b>	<b>\$ 15,970</b>	<b>\$ 3,050</b>
<b>Liabilities:</b>				
Insurance Premiums and Claims Payable	\$ 2,949	\$ 101	\$ -	\$ 3,050
<b>Total Liabilities</b>	<b>\$ 2,949</b>	<b>\$ 101</b>	<b>\$ -</b>	<b>\$ 3,050</b>

	Balance July 1, as restated	Additions	Deletions	Balance June 30
<b>Comptroller's Debt Setoff</b>				
Assets:				
Cash and Cash Equivalents	\$ 1,302	\$ 7,541	\$ 7,687	\$ 1,156
Total Assets	<u>\$ 1,302</u>	<u>\$ 7,541</u>	<u>\$ 7,687</u>	<u>\$ 1,156</u>
Liabilities:				
Other Liabilities	\$ 1,302	\$ 7,541	\$ 7,687	\$ 1,156
Total Liabilities	<u>\$ 1,302</u>	<u>\$ 7,541</u>	<u>\$ 7,687</u>	<u>\$ 1,156</u>
<b>Main Street Station Property</b>				
Assets:				
Cash and Cash Equivalents	\$ 20	\$ 1	\$ 3	\$ 18
Investments - Other	1,620	81	251	1,450
Accounts Receivable (Net)	-	31	-	31
Total Assets	<u>\$ 1,640</u>	<u>\$ 113</u>	<u>\$ 254</u>	<u>\$ 1,499</u>
Liabilities:				
Other Liabilities	\$ 1,640	\$ 113	\$ 254	\$ 1,499
Total Liabilities	<u>\$ 1,640</u>	<u>\$ 113</u>	<u>\$ 254</u>	<u>\$ 1,499</u>
<b>Unclaimed Property of Other States</b>				
Assets:				
Cash and Cash Equivalents	\$ 508	\$ 3,028	\$ 508	\$ 3,028
Total Assets	<u>\$ 508</u>	<u>\$ 3,028</u>	<u>\$ 508</u>	<u>\$ 3,028</u>
Liabilities:				
Amounts Due to Other Governments	\$ 508	\$ 3,028	\$ 508	\$ 3,028
Total Liabilities	<u>\$ 508</u>	<u>\$ 3,028</u>	<u>\$ 508</u>	<u>\$ 3,028</u>
<b>Legal Settlement</b>				
Assets:				
Cash and Cash Equivalents	\$ 615	\$ 602	\$ 198	\$ 1,019
Total Assets	<u>\$ 615</u>	<u>\$ 602</u>	<u>\$ 198</u>	<u>\$ 1,019</u>
Liabilities:				
Other Liabilities	\$ 615	\$ 602	\$ 198	\$ 1,019
Total Liabilities	<u>\$ 615</u>	<u>\$ 602</u>	<u>\$ 198</u>	<u>\$ 1,019</u>

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**Combining Statement of Changes in Assets and Liabilities –  
Agency Funds** *(Continued from previous page)*

For the Fiscal Year Ended June 30, 2002  
(Dollars in Thousands)

	Balance July 1, as restated	Additions	Deletions	Balance June 30
<b>Consumer Services</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 318	\$ 90	\$ 75	\$ 333
Investments - Short-term	158	8	10	156
Total Assets	<u>\$ 476</u>	<u>\$ 98</u>	<u>\$ 85</u>	<u>\$ 489</u>
<b>Liabilities:</b>				
Other Liabilities	\$ 476	\$ 98	\$ 85	\$ 489
Total Liabilities	<u>\$ 476</u>	<u>\$ 98</u>	<u>\$ 85</u>	<u>\$ 489</u>
<b>Emergency Management Donation</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 80	\$ 362	\$ 22	\$ 420
Total Assets	<u>\$ 80</u>	<u>\$ 362</u>	<u>\$ 22</u>	<u>\$ 420</u>
<b>Liabilities:</b>				
Other Liabilities	\$ 80	\$ 362	\$ 22	\$ 420
Total Liabilities	<u>\$ 80</u>	<u>\$ 362</u>	<u>\$ 22</u>	<u>\$ 420</u>
<b>Department of State Police</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ -	\$ 104	\$ 56	\$ 48
Investments - Short-term	-	53	28	25
Total Assets	<u>\$ -</u>	<u>\$ 157</u>	<u>\$ 84</u>	<u>\$ 73</u>
<b>Liabilities:</b>				
Other Liabilities	\$ -	\$ 157	\$ 84	\$ 73
Total Liabilities	<u>\$ -</u>	<u>\$ 157</u>	<u>\$ 84</u>	<u>\$ 73</u>
<b>Aviation</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ -	\$ 33	\$ -	\$ 33
Investments - Short-term	-	17	-	17
Total Assets	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 50</u>
<b>Liabilities:</b>				
Other Liabilities	\$ -	\$ 50	\$ -	\$ 50
Total Liabilities	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 50</u>

	Balance July 1, as restated	Additions	Deletions	Balance June 30
<b>Virginia Department of Transportation</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 55	\$ -	\$ 16	\$ 39
Total Assets	<u>\$ 55</u>	<u>\$ -</u>	<u>\$ 16</u>	<u>\$ 39</u>
<b>Liabilities:</b>				
Other Liabilities	\$ 55	\$ -	\$ 16	\$ 39
Total Liabilities	<u>\$ 55</u>	<u>\$ -</u>	<u>\$ 16</u>	<u>\$ 39</u>
<b>Virginia School for the Deaf and Blind</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 39	\$ 64	\$ 70	\$ 33
Total Assets	<u>\$ 39</u>	<u>\$ 64</u>	<u>\$ 70</u>	<u>\$ 33</u>
<b>Liabilities:</b>				
Other Liabilities	\$ 39	\$ 64	\$ 70	\$ 33
Total Liabilities	<u>\$ 39</u>	<u>\$ 64</u>	<u>\$ 70</u>	<u>\$ 33</u>
<b>Woodrow Wilson Rehabilitation Center</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 7	\$ -	\$ 1	\$ 6
Total Assets	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 6</u>
<b>Liabilities:</b>				
Other Liabilities	\$ 7	\$ -	\$ 1	\$ 6
Total Liabilities	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 6</u>
<b>Dog and Cat Sterilization</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 3	\$ 126	\$ 127	\$ 2
Total Assets	<u>\$ 3</u>	<u>\$ 126</u>	<u>\$ 127</u>	<u>\$ 2</u>
<b>Liabilities:</b>				
Amounts Due to Other Governments	\$ 3	\$ 126	\$ 127	\$ 2
Total Liabilities	<u>\$ 3</u>	<u>\$ 126</u>	<u>\$ 127</u>	<u>\$ 2</u>

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**Combining Statement of Changes in Assets and Liabilities –  
Agency Funds** *(Continued from previous page)*

For the Fiscal Year Ended June 30, 2002  
(Dollars in Thousands)

	<b>Balance July 1, as restated</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance June 30</b>
<b>Milk Commission</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 2	\$ 27	\$ 28	\$ 1
Accounts Receivable (Net)	-	27	27	-
Total Assets	<u>\$ 2</u>	<u>\$ 54</u>	<u>\$ 55</u>	<u>\$ 1</u>
<b>Liabilities:</b>				
Accounts Payable and Accrued Expenses	\$ 2	\$ 27	\$ 28	\$ 1
Total Liabilities	<u>\$ 2</u>	<u>\$ 27</u>	<u>\$ 28</u>	<u>\$ 1</u>
<b>Totals - Agency Funds</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 127,943	\$ 1,668,234	\$ 1,609,500	\$ 186,677
Investments - Short-term	328,632	157,266	117,069	368,829
Investments - Other	2,580	713	1,186	2,107
Accounts Receivable (Net)	76,320	38,813	75,854	39,279
Due from Other Funds	152	172	152	172
Due from Fiduciary Funds	1,728	124	-	1,852
Total Assets	<u>\$ 537,355</u>	<u>\$ 1,865,322</u>	<u>\$ 1,803,761</u>	<u>\$ 598,916</u>
<b>Liabilities:</b>				
Accounts Payable and Accrued Expenses	\$ 2,703	\$ 158,456	\$ 157,982	\$ 3,177
Amounts Due to Other Governments	168,148	1,032,742	1,019,102	181,788
Due to Other Funds	558	5,343	558	5,343
Obligations Under Securities Lending Program	935	694	935	694
Other Liabilities	362,062	652,322	609,520	404,864
Insurance Premiums and Claims Payable	2,949	101	-	3,050
Total Liabilities	<u>\$ 537,355</u>	<u>\$ 1,849,658</u>	<u>\$ 1,788,097</u>	<u>\$ 598,916</u>